

# Latta News Department.

Conducted by W. Ellis Bethea

Betha was a business visit to the city Monday afternoon.

Edwards of Mullins was here Monday.

Carl I. Allen of Dillon passed away Monday afternoon.

Wm. Hamer of Little Rock was here some time with her sister, Weston Manning.

Mr. and Mrs. L. A. Manning on Saturday, a son and his name Lawrence.

Betha of Mullins was visiting in this section the first part of the week.

G. Manship of Elberry was here who were shopping here.

Mrs. Albert Allen and of Columbia visited relatives in the past week.

Miss Manning of Little Rock was here with her grandparent and Mrs. J. H. Manning.

Roberts a substantial planter in this section was among those who were here Saturday.

Miss Lyons of Enfield, N. C., was here after having spent several days with Miss Teresa Dew.

W. D. Betha and her sister, Mrs. Luckey went to Columbia Monday night to visit relatives for the day.

Carlisle Courtney of Columbia was on the Baptist pulpit at the morning service on Sunday at the morning service.

Gertrude Manning entertained a number of the younger set in honor of Mr. and Mrs. R. W. Manning.

Mr. Summerlin has returned from Wilson, N. C., where he has been for treatment for several months and appears to be benefited.

Mr. and Mrs. R. T. Fairley have returned from a short visit to Mr. and Mrs. relatives in the upper part of the state.

Delle Betha of Flora McCollie spent a few days with her mother Mrs. Sophrona Betha in the past week.

Harris C. Betha, who was reared in this section but now lives in Sumter County was here with his brother J. J. Betha who was here during the past week.

Mr. and Mrs. Will Thompson and Mrs. Timmonsville attend several days with Mrs. Thompson's mother, Dr. and Mrs. E. C. Bailey, returned home.

Edna McPherson, Marion Demonstration and Miss Elmer Johnson of the Temperance School spent Sunday with Mrs. W. D. Betha.

In the absence of Dr. Kirkland on Monday, who was attending Annual Conference, Rev. S. J. Betha filled the pulpit at the Methodist church at morning hour.

Mrs. L. L. Watson entertained the Edge Club at her home on Thursday afternoon. Three tables were arranged for the players. After several hours were enjoyed, Mrs. M. E. McPherson received the prize, a handsome made center piece, for highest score. A salad course was served by the hostess assisted by Mrs. Hoyt Warren and Mrs. W. D. Betha.

Misses Gary Hayes and Luther Smith while on the way from Latta to their homes in the Free State section Thursday night, when near Latta, were surprised to find that their car was in which, belonged to Mr. Hayes, was on fire, and they made a hurried escape from the car to keep from losing their lives. The car, a Reo Six, had been in use a little more than a year, and was worth \$300.00. There was nothing left of the car except the two wheels.

Mrs. Manning Entertains.

From Fayette, Mo., her daughter, Mrs. L. A. Manning, was the beautiful luncheon at the home of Mrs. Manning Tuesday.

The house was decorated with red and white chrysanthemums and autumn leaves. The beauty of the great open spaces and the quiet eloquence of the pictures from Mrs. Manning's brush and volumes of the quiet thought and rarest of the fortunate guest in this home.

A Silver Wedding.

Friday evening December 2nd, a scene of beauty and festivity was witnessed at the twenty-fifth anniversary of their marriage. One hundred called to offer congratulations and good wishes. Mrs. Manning received the congratulations at the door and Miss Gertrude presented them to the bride and groom, and their attractive daughter, Miss Anna Margaret. Mrs. Manning was dressed in silver satin and carried a shower bouquet of pink and white flowers. Mrs. Williams wore pink crepe and was trimmed in silver. Having the bride the guests were seated by Miss Ruth Sellers to the music, presided over by Mrs. M. E. McPherson. Here numerous useful and handsome gifts attested the esteem of the guests for the host and hostess. The gifts were laid out on a table of lace, rare and beautiful, at the request of Miss Sadie

Betha, the guests registered before being invited to the dining room, by Misses Parham and Sellers. An elaborate salad and sweet course was served by the young friends of Miss Anna Margaret. The table with its Christmas tree and pretty bride, presented holly leaves bearing the significant dates in silver and carrying out the Christmas decorations, were pinned to each guest. During the entire evening splendid music was rendered by an orchestra composed of friends of the host and hostess. Mrs. W. J. Summerlin at the piano, Mrs. E. B. Berry, Jr. and Norman McMillan played violins, Miss Hortense Biggs the eukulele and M. D. Biggs the mandolin. It was indeed a happy occasion for the host and hostess and their many friends, and will be long held in pleasant retrospect. The out-of-town guests were: Mr. and Mrs. W. L. Tillman and Miss Rosa Tillman of Bennettsville, Mrs. D. E. Allen and Mrs. J. P. Wallace of Hartsville, Mr. and Mrs. R. W. Kent of Mullins and Mrs. J. B. Luckey of Pasadena, Cal.

Mr. Enos Watson Claimed by Death.

Mr. Enos Watson died near Kemper on Sunday at the home of his son-in-law Mr. Perry Hayes and was buried at Antioch on Monday afternoon at the family burying ground near the place of his birth. Mr. Watson in young manhood married a Miss Emanuel of Marlboro county, who died some twenty five years ago. Three sons, Peter, Franklin and Arthur, and one daughter Mrs. Perry Hayes survive him.

PLAN FOR TAX REDUCTION.

Latta Citizen Strikes at the Root of the Tax Problem.

The following article by Mr. L. A. Manning, Jr., of Latta, in which the tax problem is discussed in its various phases, appeared in Monday's State:

During recent months there has been quite a discussion going on throughout the state concerning the matter of taxation and I wish to give expression to some views which I hope will help to clarify the atmosphere and cause the legislature, at its next session, to do something to relieve the situation.

The great trouble with our present tax system is its inequity, and, to plainly show this inequity, I will illustrate: the average professional man (lawyer, doctor, broker or salesman) who makes an annual income of \$20,000 pays taxes in numerous instances to county and state on just his office fixtures and residence and such taxes probably amount to \$200 to \$300, whereas the owner of real estate (farmer, merchant or business enterprise) which makes the amount of income above mentioned pays taxes to the county and state of about \$2,000 to \$3,000 per year. In other words, on the basis of equal incomes derived from their businesses, the farmer or merchant pays ten times (in reality 15 or 20 times) as much in taxes for state and county purposes as does the lawyer or doctor. The above condition leads me to state the fact that the complaints against the heavy burdens of taxation are justly being made by these most heavily hit and these complaints have been brought about more by the inequity of the tax system rather than by the amount that has been raised by taxation.

Must Equalize.

The remedy for this condition is to equalize the burdens of taxation by reducing taxes on real estate and visible property and putting a tax on incomes personal and corporate, and on invisible property, and we might, also, consider an occupational tax and taxes on gasoline and other luxuries. I do not think it proper to pussyfoot, and I do not hesitate to state that we should amend the state constitution and repeal the three mill levy and do away with all levies on real estate for state purposes and make up the deficiency so brought about by a tax on incomes, etc. By doing away with the levy on real estate for state purposes, we, at one stroke, solve the problem of equalization between the different counties, for with no levy for state purposes on real estate, the rate of assessment of real property in one county would not affect or be related to the rate of assessment of real property in any other county. In other words, the taxes on real estate would be for county and city purposes only; and one county could conduct its county government on an economical, low levy basis without being affected by the high levies of those counties whose county governments were run on an extravagant basis.

For some time I have considered this matter of no tax on real estate (especially land) for state purposes, without giving the matter much publicity for the reason that I did not until recently have a constructive substitute measure to offer for raising the revenue that has been derived from the real estate tax but if our state can pay the national government something like \$20,000,000 to \$25,000,000 per annum taxes on incomes, our legislature surely can formulate and enact an income tax

law that will raise the \$4,000,000 or \$5,000,000 necessary to replace the amount of revenue that we have been raising from the tax on real estate, for state purposes, and an income tax would be more equitable and less onerous, in that people who make incomes can afford to pay taxes, whereas the boll weevil may make it impossible for the farmer or country merchant to pay high taxes on land and other real estate. Under an income tax law, one might pay a tax this year and not pay any tax next year, dependent entirely on his ability to pay as to whether or not he makes a sufficient income during any tax year, whereas, under our present system, the farmer or merchant is forced to pay taxes on his real estate whether he makes or loses money.

Not to Stint Schools.

Right here and before I forget it, I wish to make it fully known that though I favor the repeal of the three mill levy in order to help remedy the inequity of the present tax system, I nevertheless heartily favor liberal and sufficient appropriation for economically giving each white child in South Carolina a common school education. As to colleges, after properly providing equipment and buildings, there should be no further appropriations for the state colleges as they should then be made to become self-sustaining by charging those who attend them sufficiently to efficiently maintain such institutions.

The inequities of our present system of taxation make me sympathize with the farmers, who have recently been bearing more than their just proportion of the tax burdens, but these inequities hit more than the farmers, for they hit the merchants, banks, railroads and factories and all owners of visible properties. In this connection, I wish to call to the attention of those of a contrary opinion the ill effect of class legislation, even though such class legislation be enacted by farmers, by referring them to the result of the actions of the Non-Partisan League of North Dakota.

Though we should not go to the extreme and be parsimonious in our appropriations for state purposes, still we should see to it that the state government is run economically. When deflation hit the country, Henry Ford whose achievements place him in the front ranks of our best and most successful business men, met the situation by a policy of practical economy and, it is said, he shipped away, out of his offices, a train load of office furniture and cut his office force from 1072 to 528. What we need today in South Carolina is a governor and legislature who will do team work on a similar, economical and engineering basis, eliminating some offices, consolidating others and dispensing with all useless clerks and officeholders to the extent that those who remain will be called on to do useful and productive work for the

state.

FOR SALE OR TRADE—One American balanced Six 1921 model automobile. Sale price \$2,600. New car. Will trade for real estate or sell for cotton at 20 cents per pound. Am going out of the automobile business. This is your opportunity to get a real automobile cheap. L. Cottingham—12 8 3t.

STRAYED — SHETLAND PONY, black all over, large tail and mane. Last seen near Floydale going towards Latta. A. T. Martin, Nichols. 1tp

1920 Tax Executions.

All persons who have not paid their 1920 taxes which are now in my hands in the form of tax executions are hereby warned that if these taxes are not paid by December 31st, that the property will be advertised and sold by me on the next regular salesday. The 1st Monday of each month is a legal salesday. The law only allows the Sheriff 90 days in which to collect all tax executions. This means 90 days from date of execution or the time it was turned over by the Treasurer to the Sheriff.

I have recently received a letter from the Comptroller General who is head of the tax department relative to the 1920 tax executions. These executions must be collected at once. The following is a part of his letter relative to the collection of these taxes:

"THIS IS TO ADVISE YOU THAT IT IS VERY CLEAR THAT THE LAW CONTEMPLATES ONLY 90 DAYS WITHIN WHICH A SHERIFF IS TO CLEAR UP AND REPORT ON ALL TAX EXECUTIONS."

Yours very truly,  
WALTER E. DUNCAN,  
Comptroller General.

1920 tax executions were issued June 1st and were due and payable on June 2nd, or not later in any event than September 1st. All parties who have not paid their 1920 tax executions are therefore advised to attend to the matter at once and thereby save further advertising costs.

C. S. BETHEA,  
Sheriff of Dillon County.

pay they draw and not just simply draw salaries for supposedly filling big offices.

Not Burden Bearers.

There are scores of people in the state today who have been seeking and voting high taxes and who, if there had been equality in the bearing of the burdens of taxation and they had had to bear their just proportion of them, would not have been advocates of such high taxation and they, also, would have been more desirous of an economical administration of our state government and would undoubtedly been more vigilant to see that the state got full value for all moneys derived from taxes, and if most of these erstwhile high tax advocates were forced to pay an equitable proportion of the taxes to be collected this winter, they would despair almost to the point of committing suicide.

The time has come in South Carolina when there must be more equalization in the bearing of the burdens of taxation and if the legislature, at its next session, does not do something to remedy this matter then some good, dependable man will be called on to lead in a statewide movement for the election of a governor and legislature which will give the oppressed taxpayers relief. Let no one be deceived, for this movement will be supported and carried through to success by a combination of those interests which have been bearing an unjust proportion of the tax burdens and which consists of the bankers, merchants, farmers, railroads and factories, and undoubtedly many members of the present legislature, if they fail to act in his vital matter, will be swept into merited innocuous desuetude.

There are those in South Carolina who have been longing for two distinct parties in state politics, thinking that thereby we would be enabled to secure a better state government, and these I now inform that if the next legislature does not act wisely and constructively, there will likely be two distinct parties represented in the next state campaign. I am quite sure that my party, which stands for low taxes, equitably raised, and for an economical administration of the state government will have candidates in the field, and I suppose, the other party, which stands for high taxes, inequitably raised, and what they call a liberal and progressive administration, will likewise be represented, but we hope to make the issues so plain and well drawn out that the members of the party demanding an economical administration and low taxes, equitably raised, will easily be able to tell the sheep from the goats. In the meantime, we will await the action of the legislature, at its next session, before having anything further to write.

L. A. Manning, Jr.

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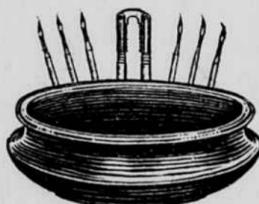


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